

OVERVIEW OF BUDGET

FUND: CSA 56 WRIGHTWOOD (SKD-380)
ACTIVITY: PARK

I. GENERAL PROGRAM STATEMENT

County Service Area 56 provides park and recreation services to the community of Wrightwood. It also maintains a community center, a senior center, and provides various park and recreation activities.

II. BUDGET & WORKLOAD HISTORY

<u>BUDGET HISTORY</u>	Actual 01/02	Budget 02/03	Estimated 02/03	Budget 03/04
Total Appropriation	67,596	295,959	218,585	436,996
Total Revenue	77,368	207,303	213,830	353,095
Fund Balance	78,884	88,656	88,656	83,901
 Budgeted Staffing		1		1
 <u>WORKLOAD INDICATORS</u>				
Parks -Service Population	3,000	3,000	3,000	3,000

Estimated expenditures are less than total appropriations by 77,374. This was due to 56,162 in unexpended reserves and contingencies and 23,628 salary and benefit savings from delays in filling budgeted positions, and (2,416) additional supply cost.

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

A. **STAFFING CHANGES**

None

B. **PROGRAM CHANGES**

None

C. **OTHER CHANGES**

None

D. **FEE CHANGES**

Fee increased for swimming lessons. From 36.00 to 38.00 for first child, from 33.00 to 34.00 for second child, from 30.00 to 32.00 for third child, and from 25.00 to 28.00 each additional child. Net impact of fee increase is unknown.

CSA 56 WRIGHTWOOD (SKD-380)**ANALYSIS OF 2003-04 BUDGET**

	A	B	C	D	E	F	D+E
	2002-03			2003-04			
	Adopted Budget	Year End Estimates	Mid Year Appropriation Changes	Board Approved Base Budget	Recommended Program Funded Adjustments	Proposed Budget	
Appropriations							
Salaries and Benefits	87,524	63,896	0	87,524	15,724	103,248	
Services and Supplies	51,733	54,149	0	51,733	5,263	56,996	
Central Computer	540	540	0	540	690	1,230	
Other Charges	0	0	0	0	0	0	
Structures and Improvements	0	0	0	0	0	0	
Equipment	0	0	0	0	0	0	
Vehicles	0	0	0	0	0	0	
Lease Purchase-Vehicles	0	0	0	0	0	0	
Operating Transfers Out	100,000	100,000	0	100,000	150,503	250,503	
Inter-Fund Transfers Out	0	0	0	0	0	0	
Reserves and Contingencies	56,162	0	0	56,162	(6,668)	49,494	
Total Expenditure Authority	295,959	218,585	0	295,959	165,512	461,471	
Less:							
Reimbursements	0	0	0	0	(24,475)	(24,475)	
Total Appropriation	295,959	218,585	0	295,959	141,037	436,996	
Revenue							
Taxes	71,303	71,303	0	71,303	(436)	70,867	
Current Services	7,000	7,000	0	7,000	1,200	8,200	
Use of Money and Property	4,000	4,030	0	4,000	0	4,000	
State, Federal or Gov't Aid	100,000	100,000	0	100,000	150,000	250,000	
Other Revenue	0	764	0	0	0	0	
Operating Transfers In	25,000	30,733	0	25,000	(4,972)	20,028	
Total Revenue	207,303	213,830	0	207,303	145,792	353,095	
Other Financing Sources	0	0	0	0	0	0	
Fund Balance	88,656	88,656	0	88,656	(4,755)	83,901	
Total Sources	295,959	302,486	0	295,959	141,037	436,996	
Budgeted Staffing	1.0			1.0	0.0	1.0	

CSA 56 WRIGHTWOOD (SKD-380)**MID-YEAR APPROPRIATION CHANGES**

0	100 Series	Salaries and Benefits	No Mid-Year Change
0	200 Series	Services and Supplies	No Mid-Year Change
0	241 Series	Central Computer	No Mid-Year Change
0	400 Series	Structures and Improvements	No Mid-Year Change
0	500 Series	Operating and Inter-fund Transfers	No Mid-Year Change
0	600 Series	Reserves and Contingencies	No Mid-Year Change

RECOMMENDED FUNDED ADJUSTMENTS**APPROPRIATIONS**

<u>Salaries and Benefits</u>	15,724	Increased administrative charges.
<u>Services and Supplies</u>	5,263	Increased utilities expense.
<u>Central Computer</u>	690	Increase estimated per County ISD.
<u>Other Charges</u>	0	
<u>Structures/Improvements</u>	0	
<u>Equipment</u>	0	
<u>Vehicles</u>	0	
<u>Lease Purchase-Vehicles</u>	0	
<u>Operating Transfers Out</u>	150,503	150,000 transfer to construction fund in FY 2003/04, 503 CSA 70 SKV 105 equipment replacement reserves.
<u>Inter-Fund Transfers Out</u>	0	
<u>Reserves and Contingencies</u>	(6,668)	Use of contingencies to finance FY 03/04 operations.
<u>Reimbursements</u>	(24,475)	In accordance with GASB, reclassification of ECD Lunch Program reimbursements from operating transfers in (13,000), prior year revenue (11,475).
Total Appropriations	141,037	

REVENUES

<u>Taxes</u>	(436)	Anticipated decrease in tax receipts.
<u>Current Services</u>	1,200	Fees received from senior lunch program
<u>Use of Money and Property</u>	0	
<u>State and Federal Aid</u>	150,000	Increased State Park Bond Act Grant, FY 2003/04.
<u>Other Revenue</u>	0	
<u>Operating Transfer In</u>	(4,972)	In accordance with GASB, reimbursement from ECD for (13,000) moved to reimbursements. Increase reimbursement from Fire 8,028.
Total Revenues	145,792	